

Timothy J. Hicks, CPA
Dallas County Auditor



500 Elm Street
Suite 4200
Dallas, TX 75202

Tel: (214) 653-6472
Fax: (214) 653-6440

Honorable Pauline Medrano
County Treasurer
Dallas, Texas

RE: FINAL AUDIT REPORT County Treasurer - 4th Quarter - FY2024

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period July 1, 2024, through September 30, 2024.

The objectives of the engagement were to determine whether:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

As of September 30, 2024, 180 cash transactions totaling \$1,295,122 were not submitted for approval to be posted on the general ledger. **Status:** All transactions were approved and posted in November 2024.

We appreciate the cooperation of the department and the staff during our review. If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

Timothy J. Hicks

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ISSUED: 3/3/2025
RELEASED: MARCH 25, 2025

REPORTABLE FINDINGS

ISS-25-CT-13.01 Status of Identified Cash Variances:

As of September 30, 2024, 180 cash transactions totaling \$1,295,122 were not submitted for approval to be posted to the general ledger. **Status:** All transactions were approved and posted in November 2024.

Suggested Actions

- Ensure timely communication of unresolved cash journal entries for immediate resolutions.
- Routinely review pending cash journal entry reports.

Management Action Plan

The Treasurer's Office and the Auditor's Office were not consulted prior to the ADP implementation, which was initiated by another County department. Technical issues during initial set-up resulted in these delays. However, these issues have been resolved and no management action plan is needed.

cc: Darryl Martin, Commissioners Court Administration